

Indiana Department of Revenue
Specifications for Submitting IN K-1 Data for Tax Year 2006
S Corporation (IT-20S) Instructions

Preparer Record Definition: (Type A Record)

Length = 550

Field #	K-1 Form Line	Length	Start Pos.	Data Type	Description
1	n/a	6	1	X	Form ID "IN K-1"
2	n/a	6	7	X	Return ID "IT-20S"
3	n/a	6	13	N	Specification Revision Date "082006"
4	n/a	9	19	X	Preparer's employer identification number. (If preparer has no FEIN, use preparer's SSN.) Use no hyphens or other punctuation. (Use Taxpayer FEIN or SSN if self-prepared) Should be numeric unless "APPLD FOR" or "FOREIGNUS" (for non-residents)
5	n/a	1	28	X	ID Type: 2=SSN, 3=FEIN
6	n/a	1	29	X	Record Type = "A" (Preparer Record)
A-7	n/a	521	30	X	Filler – Spaces

Taxpayer (S Corporation) Record Definition: (Type B Record)

Length = 550

Field #	K-1 Form Line	Length	Start Pos.	Data Type	Description
1	n/a	6	1	X	Form ID "IN K-1" <i>Should match record A</i>
2	n/a	6	7	X	Return ID "IT-20S" <i>Should match record A</i>
3	n/a	6	13	N	Specification Revision Date "082006" <i>Should match record A</i>
4	n/a	9	19	X	Preparer's employer identification number. (If preparer has no FEIN, use preparer's SSN.) Use no hyphens or other punctuation. (Use Taxpayer FEIN or SSN if self-prepared) Should be numeric unless "APPLD FOR" or "FOREIGNUS" (for non-residents) <i>Should match record A</i>
5	n/a	1	28	X	ID Type: 2=SSN, 3=FEIN <i>Should match record A</i>
6	n/a	1	29	X	Record Type = "B" (Taxpayer Record)
B-7	A	9	30	X	S Corporation's Employer ID Number (FEIN or SSN.) Should be numeric unless "APPLD FOR" or "FOREIGNUS" (for non-residents)
B-8	n/a	1	39	X	ID Type: 2 = SSN, 3 = FEIN
B-9	n/a	1	40	X	Original or Amended Code: 'O' for Original, 'A' for Amended
B-10	AA	8	41	N	Fiscal Year Beginning YYYYMMDD (zero fill MM and DD if necessary)
B-11	BB	8	49	N	Fiscal Year Ending YYYYMMDD (zero fill MM and DD if necessary)
B-12	B	70	57	X	S Corporation's Name 1 - Entity Name or, for individual, Last Name (left justified, space filled)
B-13	B (cont.)	25	127	X	Name 2 (left justified, space filled) - For individual payor, First Name. Otherwise spaces.
B-14	n/a	32	152	X	S Corporation's Address 1 (left justified, space filled) Should be the same as on the return portion lines C
B-15	n/a	32	184	X	S Corporation's Address 2 (left justified, space filled) Should be the same as on the return portion lines E,F, G
B-16	n/a	335	216	X	Filler – Spaces

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Individual (Payee) Financial Detail Record Definition: (Type C Record)

Length = 550

Field #	K-1 Form Line	Length	Start Pos.	Data Type	Description
1	n/a	6	1	X	Form ID "IN K-1" Should match record A
2	n/a	6	7	X	Return ID "IT-20S" Should match record A
3	n/a	6	13	N	Specification Revision Date "082006" Should match record A
4	n/a	9	19	X	Preparer's employer identification number. (If preparer has no FEIN, use preparer's SSN.) Use no hyphens or other punctuation. (Use Taxpayer FEIN or SSN if self-prepared) Should be numeric unless "APPLD FOR" or "FOREIGNUS" (for non-residents) Should match record A
5	n/a	1	28	X	ID Type: 2=SSN, 3=FEIN Should match record A
6	n/a	1	29	X	Record Type = "C" (Payee Record)
C-7	A	9	30	X	S Corporation's Employer ID Number (FEIN or SSN) Should be numeric unless "APPLD FOR" or "FOREIGNUS" (for non-residents) Should match record B.
C-8	n/a	1	39	X	ID Type: 2=SSN, 3=FEIN Should match record B.
C-9	Pt.1 a3 or b2	9	40	X	Shareholder's SSN, if individual, otherwise use FEIN. Should be numeric unless "APPLD FOR" or "FOREIGNUS" (for non-residents)
C-10	n/a	1	49	X	ID Type: 2=SSN, 3=FEIN
C-11	Pt.1 a1 or b1	70	50	X	Shareholder's Name 1 (left justified, space filled) - Last Name or Entity Name
C-12	Pt.1-a2	25	120	X	Shareholder's Name 2 (left justified, space filled) - First Name, if individual, otherwise spaces
C-13	Pt.1-c1	2	145	X	Shareholder's State of Residence or Commercial Domicile (Post Office abbreviation – alpha)
C-14	Pt. 1-d	13,2	147	N	Indiana Tax Withheld for Nonresident Shareholder (on WH-18) – numeric
C-15	n/a	1	160	X	Sign for Indiana Tax Withheld for Nonresident Shareholder (space or '-')
C-16	Pt.1-e	5,2	161	N	Shareholder's Federal Pro Rata Percentage – numeric. Decimal implied between positions 3 and 4. For example 89% would be 08900.
C-17	Pt.2 -1	13,2	166	N	Ordinary Business Income or Loss - numeric
C-18	n/a	1	179	X	Sign for Ordinary Business Income or Loss (space or '-')
C-19	Pt.2-2	13,2	180	N	Net Rental Real Estate Income or Loss - numeric
C-20	n/a	1	193	X	Sign for Net Rental Real Estate Income or Loss (space or '-')
C-21	Pt.2-3	13,2	194	N	Other Net Rental Income or Loss - numeric
C-22	n/a	1	207	X	Sign for Other Net Rental Income or Loss (space or '-')
C-23	n/a	13	208	X	Filler - Spaces
C-24	n/a	1	221	X	Filler - Spaces
C-25	Pt.2-4	13,2	222	N	Interest Income – numeric
C-26	n/a	1	235	X	Sign for Interest Income (space or '-')
C-27	Pt.2-5a	13,2	236	N	Ordinary Dividends - numeric
C-28	n/a	1	249	X	Sign for Ordinary dividends (space or '-')
C-29	Pt.2-6	13,2	250	N	Royalties – numeric
C-30	n/a	1	263	X	Sign for Royalties sign (space or '-')
C-31	Pt.2-7	13,2	264	N	Net Short Term Capital Gain(Loss) – numeric

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C-32	n/a	1	277	X	Sign for Net Short Term Capital Gain(Loss) (space or '-')
C-33	Pt.2-8a	13,2	278	N	Net Long Term Capital Gain(Loss) – numeric
C-34	n/a	1	291	X	Sign for Net Long Term Capital Gain(Loss) (space or '-')
C-35	Pt.2-9	13,2	292	N	Net IRC Section 1231 Gain (Loss) – numeric
C-36	n/a	1	305	X	Sign for Net IRC Section 1231 Gain (Loss) (space or '-')
C-37	Pt.2-10	13,2	306	N	Other Income (Loss) – numeric
C-38	n/a	1	319	X	Sign for Other Income (Loss) (space or '-')
C-39	Pt.2-11	13,2	320	N	IRC Section 179 Expense Deduction - numeric
C-40	n/a	1	333	X	Sign for IRC Section 179 Expense Deduction (space or '-')
C-41	Pt.2-12A	13,2	334	N	Portion of Expenses Related to Investment Portfolio Income, Including Investment Interest Expense and Other (Federal Non-itemized) Deductions
C-42	n/a	1	347	X	Sign for previous field (space or '-')
C-43	Pt.2-12B	13,2	348	N	Other Information from Line 17 of Federal K-1 Related to Investment Interest and Expenses Not Listed Elsewhere
C-44	n/a	1	361	X	Sign for previous field (space or '-')
C-45	Pt.2-13	13,2	362	N	Total Pro Rata Distributions (Sum of Form Part 2 lines 1 through 10, subtract lines 11, 12A and 12B when applicable.)
C-46	n/a	1	375	X	Sign for previous field (space or '-')
C-47	Pt.2-14-2a	13,2	376	N	State income taxes deducted
C-48	n/a	1	389	X	Sign for State income taxes deducted ('-' or space)
C-49	Pt.2-14-2b	13,2	390	N	Net bonus depreciation allowance
C-50	n/a	1	403	X	Sign for Net bonus depreciation allowance ('-' or space)
C-51	Pt.2-14-2c	13,2	404	N	Excess IRC Section 179 deduction
C-52	n/a	1	417	X	Sign for Excess IRC Section 179 deduction ('-' or space)
C-53	Pt.2-14-2d	13,2	418	N	Interest on U.S. obligations
C-54	n/a	1	431	X	Sign for Interest on U.S. obligations ('-' or space)
C-55	Pt.2-14-2e	13,2	432	N	Indiana Lottery Prize Money
C-56	n/a	1	445	X	Sign for Indiana Lottery Prize Money ('-' or space)
C-57	Pt.2-14	13,2	446	N	Total Distributive Share of Modifications – numeric
C-58	n/a	1	459	X	Sign for Total Distributive Share of Modifications ('-' or space)
C-59	Pt.2-15b	3	460	N	1st Type (code) of Pro Rata Share of Indiana Income Tax Credits Pass-Through from Corporation
C-60	Pt.2-15c	13,2	463	N	1st Amount of Pro Rata Share of Indiana Income Tax Credits Pass-Through from Corporation – numeric
C-61	n/a	1	476	X	Sign for 1st Amount of Pro Rata Share of Indiana Income Tax Credits Pass-Through from Corporation (space or '-')
C-62	Pt.2-15e	3	477	N	2nd Type (code) of Pro Rata Share of Indiana Income Tax Credits Pass-Through from Corporation

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C-63	Pt.2-15f	13,2	480	N	2nd Amount of Pro Rata Share of Indiana Income Tax Credits Pass-Through from Corporation – numeric
C-64	n/a	1	493	X	Sign for 2nd Amount of Pro Rata Share of Indiana Income Tax Credits Pass-Through from Corporation (space or '-')
C-65	Pt.2-15h	3	494	N	3rd Type (code) of Pro Rata Share of Indiana Income Tax Credits Pass-Through from Corporation
C-66	Pt.2-15i	13,2	497	N	3rd Amount of Pro Rata Share of Indiana Income Tax Credits Pass-Through from Corporation – numeric
C-67	n/a	1	510	X	Sign for 3rd Amount of Pro Rata Share of Indiana Income Tax Credits Pass-Through from Corporation (space or '-')
C-68	n/a	40	511	X	Filler – Spaces

End of File Record Definition: (Type D Record)

Length = 550

Field #	K-1 Form Line	Length	Start Pos.	Data Type	Description
1	n/a	6	1	X	Form ID "IN K-1" <i>Should match record A</i>
2	n/a	6	7	X	Return ID "IT-20S" <i>Should match record A</i>
3	n/a	6	13	N	Specification Revision Date "082006" <i>Should match record A</i>
4	n/a	9	19	X	Preparer's employer identification number. (If preparer has no FEIN, use preparer's SSN.) Use no hyphens or other punctuation. (Use Taxpayer FEIN or SSN if self-prepared) <i>Should be numeric unless "APPLD FOR" or "FOREIGNUS" (for non-residents) Should match record A</i>
5	n/a	1	28	X	ID Type: 2=SSN, 3=FEIN <i>Should match record A</i>
6	n/a	1	29	X	Record Type = "D" End of File Record
D-7	n/a	519	30	X	Filler – Spaces
D-8	n/a	2	549	X	End of File Marker, literal "RF"